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From:

Sent: Thursday, March 14, 2013 10:48:05 AM

To:

Cc:

Subject: RE: last known address question

Assuming that the address that the Service sent the original notice to was that taxpayer's last known address, then a copy should be remailed (with the original mailing date) to the taxpayer at the requested address. See e.g. IRM 4.19.21.2(9) (05-29-2012) Processing Incoming Correspondence (discussing procedures for re mailing undeliverable notices of deficiency). Let me know if you have any other questions.